EXHIBIT A

Federal Labor Laws

TWENTY-EIGHTH EDITION 2006

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tional stope and economic unjust of such the plans, increasingly interstate; that the continued well-bids increasingly interstate; that the continued well-bids and security of millions of employees and their depict detts are directly affected by these plans; that they have become an important factor affecting the side have become an important factor affecting the side by of employment and the successful development of undustrial relations; that they have become an important factor in commerce because of the interstal character of their activities, and of the artivities of their participants, and the employers, employee, the participants, and other entities by which they generations, and other entities by which they generations of such plans are carried on by means of the matter and approximately that a large volume of the activities of such plans are carried on by means of the matter and the matter of the matter The Congress finds that the growth in size, soon and numbers of employee benefit plans in recent years has been rapid and substantial; Benefit plans as affecting interstate comments and the Federal taxing power plans in recent

mails and naturmentalities of interstate comments that owing to the lack of employee information and adequate sateguaris concerning their operation, it is desirable in the interests of employees and their issues ficiaries, and to provide for the general welfare, and the free flow of commerce, that disciosure be made and safeguards be provided with respect to the sight lishment, operation, and administration of such plant that they substantially affect the revenues of the United States because they are afforded preferring we Short Title note under this section and Tables.

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dards of conduct, responsibility, and obligation for functures of employee bunefit plans, and by providing for appropriate remedies, sanctions, and ready access to the Federal courts. puricipants and beneficiaries of financial and other fearies, by requiring the disclosure and reporting to participants and beneficiaries of financial and other

c) Protection of interstate commerce, the Federa taxing power, and beneficiaries by vesting of accrued benefits, setting minimum standards of funding, requiring termination insurance

It is hereby further declared to be the policy of this diabler to protect interstate commerce, the Federal taxing power, and the interests of participants in private pension pluss and their beneficiaries by unproper the equitable character and the soundness of proving the equitable character and the soundness of benefits of employees with significant periods of the, to meet minimum standards of funding, and such plans by requiring them to vest the accraced benefits of employees with significant periods of service; to meet minimum standards of funding, and by requiring plan termination insurance.

Pub.L. 93-406, Title 1, § 2. Sept. 2. 1974, 88 Stat. 832.)

HISTORICAL AND STATUTORY NOTES

This chapter, referred to in subsecs. (b) and (c), was in the original "this Act", meaning Fub.l. 93–405, known as the Employee Retrement Income Security Act of 1974. Titles I. III, and IV of such Act are classified principally to this funder. For complate classification of this Act to the Code.

1984 Acts. Pub.L. 88–397, Title III, §§ 302, 303, Aug. 23. 884, 88 Stat. 1451, as amended by Pub.L. 99–543, § 2. Title Rt. 1815(c), Title XVIII. § 1808(q), (h)(I)(A), (2), (5), (cc. 1986, 100 Stat. 2065, 2491, 2956, 2957, Pub.L. 101–239.

that owing to the inadequacy of current mini-mum standards, the soundness and stability of plans that respect to adequate funds to pay promised bene-

that owing to the termination

apployees and their beneficinries have been deprived plans before requisite funds have been accumulated

(b) Protection of interstate commerce and benefit ciarles by requiring disclosure and reporting, setting standards of conduct, etc., for fiducia-

It is hereby declared to be the policy of this chapter in protect interestate commerce and the interests of participants in employee benefit plans and their benefit of the protect of the

January 1, 1985, which are-

 $^{\prime\prime}(A)$ between employee representatives and i or more employers, and

1984, and before Junuary 1, 1885, hargaining agreements which

(1881 1985, pursuant to such successor agreements (without gard to any modification or reopening after December such successor agreements (without

Sec. 303. Transitional rules

apply in the case of participants who have at of service under the plan on or after the first 1853(b)(1)(A) of this title and 411(a)(4)(A) of Title 26) nge for vesting.—The 102(b) and 202(b) (ame RETIREMENT PROGRAM

Title VII, § 7861(d)(1), Dec. 19, 1989, 183 Stat. 2431, provided their

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"Sec. 302. General effective dates.

"(a) In general.—Except as otherwise provided in this rection or section 303, the unrendments made by this Act lenarting section 417 of Thie 26, internal Revenue Code, amending sections 1025, 1022 to 1055, and 1144 of this title and sections 72, 401, 402, 410, 411, 414, 6057, and 6652 of Title 26, and onacting provisions set out as notes under this section! shall apply to plan years beginning after December 31, 1984.

date of the enactment of this Act [Aug. 23, 1984], except as provided in subsection (d) or section 300 [set out hereunder in this note], the amendments made by this Act shall not (b) Special rule for collective burgaining agree-ments.—In the case of a plan maintained pursuant to 1 or more collective burgaining agreements between employee representatives and 1 or more employers ratified before the "(b) Special rule for collective burgaining

in this notel, the amendments made by this Act shall not apply to plan years negluning before the earlier of—
"(1) the date on which the last of the collective bargaining agreements relating to the plan terminates (flettermined without regard to any extension thereof agreed to after the date of the enactment of this Act [Aug. 23, 1984].

"(2) July 1, 1988.

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For purposes of paragraph (1), any pian unrendment made pursuant to a collective barganing agreement relating to the pian which amends the pian solely to conform to my require-ment udded by title 1 or II fof Pub.1. (85-397) shall not be treated as a termination of such collective bargaining agree

"(c) Notice requirement.—The amendments made by section 20f femacting sections staff and 6852(f) of Title 28i shall apply to distributions after December 31, 1984.

"(d) Special rules for treatment of plan amendments.—

"(1) In general.—Except as provided in puragraph (2), the amendments made by section 301 [amending section 105(g) of this title and 401(a) and 414(b) of This (title and 401(a) and 414(b) of This (b) shall apply to plan amendments made after July 30, 1984.

of the control of the

"(2) Special rule for collective bargaining agreements.—In the case of a plan maintained pursuant to i or more collective bargaining agreements entered into before

"(B) successor agreements to 1 or more collective which terminate after July 30.

the amendments made by section 301 (amending section 1054(g) of this title and 401(a) and 411(d)(d) of Title 201 shall not upply to plan amendments adopted before April 1.

"(a) Amendments relating to vesting rules; breaks service; muterally or paternity leave.—